

**REPORT BY THE
AUDITOR GENERAL
OF CALIFORNIA**

**A REVIEW OF THE FOOD SERVICES AT THE
CALIFORNIA CORRECTIONAL INSTITUTION AT TEHACHAPI**



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April 29, 1992

P-143

Honorable Robert J. Campbell, Chairman
Members, Joint Legislative Audit Committee
State Capitol, Room 2163
Sacramento, California 95814

Dear Mr. Chairman and Members:

Summary

We reviewed the food services operation at the Department of Correction's (department) California Correctional Institution at Tehachapi (CCI-Tehachapi) and determined that CCI-Tehachapi has controls in place to prevent the overproduction and theft of food. We tested these controls to determine if CCI-Tehachapi was controlling food costs, meal production and service, and food inventories. Our tests did not disclose any material deficiencies.

In fiscal year 1990-91, the department's average cost of food for inmates in its correctional institutions was \$2.455 per inmate per day, whereas the CCI-Tehachapi's average cost of food for the last quarter of fiscal year 1990-91 and the first quarter of 1991-92 was \$2.48 per inmate per day. However, if CCI-Tehachapi did not have to pay more to the Prison Industry Authority for milk than other correctional institutions did, this cost would have been lower than the department average. In addition, we determined that CCI-Tehachapi's food service supervisors used planning documents such as production control logs to control food production. Our testing of a sample of meals did not disclose any material overproduction. Further, when we tested the accuracy of

CCI-Tehachapi's food inventory control system by conducting an inventory count of 25 items worth a total of more than \$170,000, we found no significant discrepancies between CCI-Tehachapi's inventory records and our count of food items on hand. Finally, CCI-Tehachapi has controls in place to ensure that inmates receive only the required portions of food.

Nevertheless, during our limited review of meals at CCI-Tehachapi, we noted that, although the staff prepared one serving per meal for every inmate, not all food was consumed. Not all food was consumed because inmates did not always eat every meal, particularly breakfast and lunch. This resulted in the disposal of some perishable food that was not reusable. However, the value of this food was not significant.

Background

CCI-Tehachapi is one of 21 correctional facilities operated by the department, which is required to provide for felons sentenced by California courts to state incarceration. There are approximately 100,000 inmates in California correctional institutions. To protect society, the department is responsible for providing safe and secure detention facilities for these inmates and for providing them necessary services, such as food, clothing, and medical care. For fiscal year 1991-92, the department's budget for housing inmates is \$2.5 billion, of which \$161 million (6 percent) is budgeted for feeding them.

The Penal Code requires the department to provide inmates with sufficient plain and wholesome food of such variety as may be most conducive to good health. This requirement is interpreted in the California Code of Regulations as meaning that institutions must provide all inmates with a nutritionally balanced diet, prepared and served in a sanitary manner, as directed by a food services manager. Inmates are required to be served food three times in any 24-hour period, with no more than 14 hours elapsing between meals without supplemental feeding. At least two of every three meals are required to be hot food. For every meal at all institutions, the department prepares a standard menu that

designates portion amounts. The daily meals provide a minimum of 3,700 calories and, according to a department dietician, consist of foods that meet all the recommended dietary allowances for minimum dietary needs. The department is required to provide a full serving to every inmate of all the required foods. Inmates are prohibited from taking food from dining halls and from stealing food.

According to its recent records, more than 5,000 inmates are housed at CCI-Tehachapi. Like inmates at the department's other institutions, inmates at CCI-Tehachapi are assigned to one of four security classifications based on factors such as crime committed, length of sentence, criminal record, and other behavioral indicators. The security classifications range from Level I, minimum security, to Level IV, maximum security. CCI-Tehachapi houses inmates at all levels of security at five locations at the institution. Each location, in effect, stands as a separate facility. Table 1 shows the average number of inmates at each level and the facility where the inmates are housed (the unit number shows the security level).

**Table 1 CCI-Tehachapi
Inmate Population by Location
October 31, 1991**

Unit	Population
Unit I	1,168
Unit II	1,141
Unit III	988
Unit IV A	929
Unit IV B	990
Total	5,216

To feed the inmates at CCI-Tehachapi, Units II, III, IV A, and IV B have kitchens. The Unit II kitchen serves inmates in Unit I. The Unit II kitchen also stores the meat and other perishables for the other kitchens and includes a bakery and a meat cutting operation. All other food items and ingredients are stored at CCI-Tehachapi's central warehouse. Each of the units has more than one dining hall, where meals are served and eaten.

Previous Reviews Found Management Problems at Correctional Facilities

In 1985 and 1986, the Office of the Auditor General conducted audits at three correctional facilities, resulting in a series of reports. In Report P-529.3, "A Review of Management Practices at Folsom State Prison, the Deuel Vocational Institution, and the California Institution for Men," we noted management problems with the food services at these prisons. At all three prisons, we found that the food services ordered, prepared, and served more food for inmates than otherwise would have been required. To compensate for this excess consumption, the food services spent significantly greater amounts on food than was necessary to feed inmates adequate meals. We also noted that the food services were not providing management with periodic food consumption reports that adequately detailed food consumption. We used the findings of this earlier report, in part, as the basis for our review of CCI-Tehachapi.

Scope and Methodology

The purpose of this review was to determine whether CCI-Tehachapi had controls in place over food products and food production to protect against the types of food overconsumption, theft, and waste that we had seen in our previous audits of prisons. However, as part of this audit, we did not review the food services of the institutions we audited in 1985 and 1986 or any other prison. Our examination of CCI-Tehachapi's food services was restricted to the review of controls over food planning, production, storage, and consumption. We did not review any staffing concerns or personnel matters in food services, nor did we review the CCI-Tehachapi's vocational education department.

To identify what controls over food products and production CCI-Tehachapi should have in place, we reviewed state laws, regulations, and manuals governing food services and inventory controls. We reviewed publications by the food service industry and reports by the Office of the Auditor General. We also reviewed the department's policies and procedures manual and other documents. At CCI-Tehachapi, we toured food production and storage areas and inspected for physical controls, such as padlocks, instruments for measuring portions, and scales for carcass beef.

To determine the adequacy of CCI-Tehachapi's controls, we conducted three types of tests. First, we reviewed CCI-Tehachapi's quarterly cost and ration analysis reports, which show the amount and cost of food used at CCI-Tehachapi. We reviewed CCI-Tehachapi's reports for the last quarter of fiscal year 1990-91 and for the first quarter of 1991-92 and evaluated the accuracy of these reports by comparing their information with that of the source documents. We compared CCI-Tehachapi's cost per inmate per day to the average cost per inmate per day for all of the correctional institutions and sought to determine the reasons for any differences. For example, we questioned the department's Prison Industry Authority on costs of certain food items. We did not evaluate the accuracy of any institution except CCI-Tehachapi, and we did not review the accuracy of the department's monitoring of food costs for all institutions. Finally, we did not evaluate the methodologies the Prison Industry Authority used to charge the correctional institutions for its products.

Second, we reviewed the physical and administrative controls over food at CCI-Tehachapi. Our tests included reviewing the production control logs CCI-Tehachapi uses to calculate the amount of food needed for each meal. To determine if the number of servings prepared was consistent with department food policy, we reviewed production control logs of each unit at CCI-Tehachapi for meals prepared in July and November 1991. In addition, we tested the CCI-Tehachapi's inventory of food items at all of the locations where these items were stored to determine if CCI-Tehachapi had sufficient controls over its inventory to ensure against theft and loss. We also conducted observations of all of the physical controls CCI-Tehachapi had over its food preparation and serving, including portion controls. We observed the food storage areas, the meat cutting shop, the food preparation areas and kitchens, and the dining halls at various meals at all security levels. We looked for any lapses in security over food items or any loss of physical security over prepared foods.

Finally, we observed meals at each of the security levels at CCI-Tehachapi. To determine the amount of underconsumption, we counted the number of inmates who ate meals and compared this to the number of servings prepared. We also observed CCI-Tehachapi's actions towards reducing underconsumption by recycling or reusing unconsumed food.

**Food Costs at
CCI-Tehachapi
Are Similar to
Food Costs
at Other
Institutions**

In our comprehensive review of three prisons released in 1986, we reported that food services at these prisons did not provide to management periodic food consumption reports that adequately detailed excess consumption. We also found that the department was not using food consumption reports from the prisons to monitor food consumption and take corrective actions. Since then, the department has revised its *California Department of Corrections Operations Manual* and has developed a comprehensive *Food Services Handbook* for the prisons. Both the manual and the handbook require all institutions to submit a quarterly food ration and cost analysis report (quarterly report) to the department within 30 working days after the end of the quarter. As part of our review, we examined CCI-Tehachapi's use of its quarterly reports.

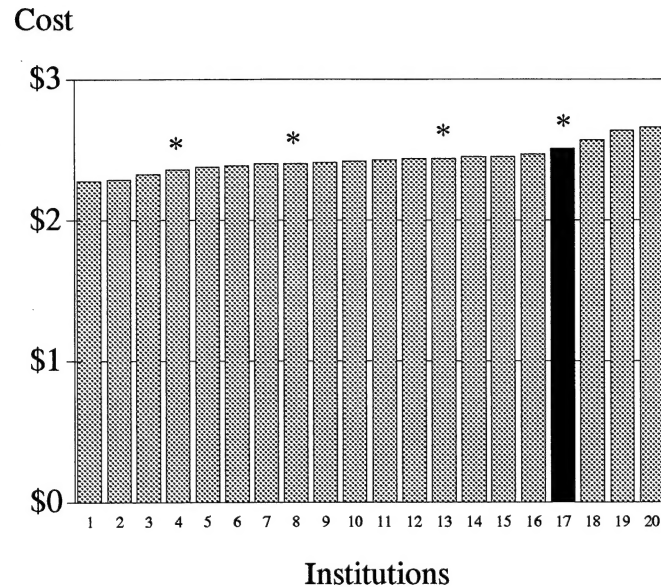
The Quarterly Report

The quarterly report records the total amount of food consumed at the institution for the quarter and the total costs by food group. The 15 food groups are food items classified together because of their similarity in kind or nutritional value, their quantity within the group, their uniqueness in the diet, or their contribution to the diet. The costs are shown by total and by the cost per inmate per day.

The department compiles the food cost data from all of the institutions' quarterly reports and compares them by calculating the cost of food per inmate per day for each. Taken from the institutions' quarterly reports, Figure 1 shows, by facility, the average cost of food per inmate per day for fiscal year 1990-91. The average food cost for all institutions in fiscal year 1990-91 was \$2.455 per inmate per day.

Average Food Costs Per Inmate Per Day for All Correctional Institutions

Fiscal Year 1990-91



- | | |
|--|--|
| 1. San Quentin | 11. Chuckawalla |
| 2. Central California Women's Facility | 12. Deuel Vocational Institution |
| 3. Sierra Conservation Camp | 13. CIM-Chino* |
| 4. Corcoran* | 14. CTF-Soledad |
| 5. Folsom | 15. Northern California Women's Facility |
| 6. CCC-Susanville | 16. CIW-Corona |
| 7. CMC-San Luis Obispo | 17. CCI-Tehachapi* |
| 8. Donovan* | 18. Pelican Bay |
| 9. Mule Creek | 19. CMF-Vacaville |
| 10. Avenal | 20. CRC-Norco |

* Charged higher milk prices by Prison Industry Authority

Wasco prison was not included in this graph because it was not open for the entire 1990-91 fiscal year and as a result there was insufficient data.

Figure 1

CCI-Tehachapi's Quarterly Reports Are Accurate

As Figure 1 shows, CCI-Tehachapi's average costs for fiscal year 1990-91 were \$2.51 per inmate per day, or approximately \$.06 (2 percent) higher than the average cost of \$2.455. CCI-Tehachapi's cost for the last quarter of fiscal year 1990-91 and the first quarter of fiscal year 1991-92 was \$2.48, approximately \$.03 (one percent) higher than the average cost of the previous fiscal year.

To verify the accuracy of CCI-Tehachapi's reported food costs, we reviewed CCI-Tehachapi's quarterly reports for the last quarter of fiscal year 1990-91 and the first quarter of 1991-92. We also reviewed the source documents CCI-Tehachapi's food service manager used to prepare the quarterly reports and tested the accuracy of the reports. We found that the food manager uses inventory records to determine the amounts of food items used. We reviewed the source documents for the use of 41 items from both quarters and found that the food service manager had accurately recorded usage amounts. We also reviewed the sources of the cost information used to prepare the two quarterly reports. We examined the costs of 90 items, at least 2 from each of the 15 food groups, and tracked the cost information to contracts and purchase orders to determine the accuracy of the cost information. We found no errors or inaccuracies.

We also noted that the food service manager used the information he compiles from these quarterly reports in his administration of CCI-Tehachapi food services. For example, the food service manager compared the actual food usage and costs of each of the unit kitchens. When he did this, he could determine if inconsistencies existed or if there appeared to be an overconsumption of food at any of the kitchens. The food service manager also monitored the meat usage for the institution to ensure against overconsumption. In our report of 1986, we noted that the food service departments at the three prisons we reviewed were not monitoring food consumption in these ways.

CCI-Tehachapi Pays More for Dairy Products

One of the reasons for the slightly higher cost per inmate per day for CCI-Tehachapi compared to other institutions is the higher cost paid by CCI-Tehachapi for dairy products. The department sets the same menu for each meal for all institutions. These menus are prepared at least a quarter in advance to allow institutions to order food. Like the other institutions, CCI-Tehachapi procures most of its food through the Department of General Services' Office of Procurement. This office negotiates contracts and purchase orders for a variety of food products ranging from nonperishable items such as pinto beans to perishable items such as processed turkey products. All correctional institutions are also required to procure some food items from the department's Prison Industry Authority. The Prison Industry Authority, using inmate labor at prison facilities, produces a variety of products, including dairy products.

The Prison Industry Authority charges CCI-Tehachapi and three other correctional institutions in Southern California more for milk than institutions elsewhere in the State. The Prison Industry Authority charges these institutions more because its prices are based on prices established for geographic areas by the state Dairy Advisory Board. For its drinking milk, the Prison Industry Authority charged CCI-Tehachapi \$.206 (22 percent more) for a half pint of milk against an average of \$.168 for the other institutions during the first quarter of fiscal year 1991-92. CCI-Tehachapi used 546,000 half pints of milk during the first quarter of fiscal year 1991-92, costing \$112,476, approximately \$21,000 more than CCI-Tehachapi would have paid if it had been charged the average price charged other institutions. This figure alone accounts for almost \$.04 a day per inmate. If this amount were subtracted from CCI-Tehachapi's average food cost per inmate per day, the average food cost would drop below the \$2.45 department average for the first quarter of fiscal year 1991-92.

**CCI-Tehachapi
Has Controls
Over Food**

As we discussed earlier, we reported in 1986 that, primarily as the result of ineffective management, the three prisons we reviewed spent more on food than necessary. In general, we found that the prisons were not protecting food items and inventory. Specifically, we found that staff were not properly supervising inmate workers; that the food services did not lock or supervise all food storage areas; that staff did not provide portion sizes for all foods; that inmates received more than one portion of food; and that the staff did not count, measure, or weigh prepared and unprepared food.

We conducted tests and observations at CCI-Tehachapi to determine if its food services had similar lapses in supervision and control. To do so, we performed a walk-through of the food service controls at CCI-Tehachapi and observed the use of physical controls. For example, we noted the use of padlocks and access controls to ensure the security of meat and other desirable food products.

We noted in our 1986 report that two of the three prisons we reviewed did not adequately monitor inmate workers in the meat cutting shops, so we observed control and supervision of inmates at the CCI-Tehachapi meat shop. To enter the shop, inmates had to pass through at least three locked security gates, with the final locked door opened only when prison staff were available to supervise them. In addition, we noted that all inmates entering and leaving the meat shop were searched. We observed similar controls and supervision throughout CCI-Tehachapi's kitchens and dining halls.

We also observed the use of inventory logs and food production control logs to ensure against overproduction and waste. We tested CCI-Tehachapi's inventories to ensure that the inventories were accurate and controlled. We conducted inventory tests of 25 items worth more than \$170,000. We compared inventory records for 20 items located at CCI-Tehachapi's central warehouse (dry storage, refrigerators, and freezers) and five items in the Unit II kitchen's storage lockers to the actual numbers of the items at these locations. For example, we accounted for all of the approximately 41,000 pounds of ground coffee and 23,000 pounds of pinto beans. We found no material errors in the inventories.

We also conducted a complete inventory of CCI-Tehachapi's meat cutting shop. We weighed all of the meat inventory, including more than 6,000 pounds of carcass beef, and compared the amounts to CCI-Tehachapi meat inventory records. Again, we found no material errors. We noted that CCI-Tehachapi appropriately used scales to ensure that meat portions, such as hamburger patties, were all a uniform weight.

To further improve control over the production of food and to prevent overconsumption, CCI-Tehachapi food service supervisors prepare production control logs. The supervisors, using a formula established by the food service manager, develop the production control logs for each unit using inmate counts, menu portion sizes, and serving container sizes to determine exactly how much food should be prepared to give every inmate one serving. Included in this total is a 5 percent overage for samples and spillage. This information and the amounts of food in serving containers left over is documented for each meal.

We reviewed a total of 20 production control logs. For example, we reviewed the production control log and Unit II's inmate population count for a dinner that included nine menu items, including chili, rice, beans, corn, tortillas, and dessert. Based on this meal and the other 19, we determined that the CCI-Tehachapi food supervisors correctly calculated the amounts of food necessary for each of the meals we reviewed.

To ensure against waste or pilferage, CCI-Tehachapi food service supervisors also have several controls over how food is called from stores for production. For example, we observed that the amount of meat needed for each meal was determined based on the formula described earlier. When a unit kitchen was ready to prepare the meal, the meat cutting shop sent only that amount of meat for that meal. In addition, we noted that the meat was frozen in blocks to further prevent pilferage.

**CCI-Tehachapi
Prepares
More Food
Than Inmates
Consume**

The California Code of Regulations mandates the number of daily servings from each food group that should be served at each meal. With the oversight of a registered dietician, the department prepares a standardized menu for each meal for all institutions. These menus specify portion sizes. Department policy limits inmates to one serving of each food item per meal. Although a serving is prepared for every inmate, inmates are not required to eat every meal.

On November 19 and 20, 1991, we observed CCI-Tehachapi staff and inmate workers serve breakfast, lunch, and dinner in Units I and II, and breakfast and dinner in Units III and IV A, respectively. During these observations, we determined how many inmates were housed in the units and how many meals were prepared. We also counted how many inmates were actually served meals. Table 2 shows the results of our observations.

**Table 2 Summary of Meal Counts
November 19 and 20, 1991**

Meal/Location	Population	Meals Served	Percentage Attending
Breakfast			
Unit I	1,193	924	77%
Unit II	1,103	886	80
Unit III	976	792	81
Unit IV A	407	349	86
Total	3,679	2,951	80%
Lunch			
Unit I	1,193	845	71%
Unit II	1,103	839	76
Total	2,296	1,684	73%
Dinner			
Unit I	1,193	1,063	89%
Unit II	1,103	1,060	96
Unit III	928	914	98
Unit IV A	407	390	96
Total	3,631	3,427	94%

As Table 2 shows, not all inmates ate every meal, and the percentage of inmates attending varied from meal to meal. For example, while only 2 percent of the inmate population of Unit III did not show up for dinner, as many as 29 percent of the inmates at Unit I did not show up for lunch the day of our observation.

We observed that when inmates did not show up for meals, food was left over. Depending on what kind of food was left over, CCI-Tehachapi did one of three things. First, the food was returned to storage if it could be used for another meal because of its packaging. For example, at one breakfast, the kitchens served cold cereal in individual serving packages. When not all of the packages were used, staff returned the unused packages to storage for use the next time they served cold cereal. Cartons of milk were treated in the same manner.

Second, we saw that CCI-Tehachapi recycled leftover food items. For example, at another breakfast we observed, baked cinnamon rolls were served, but not all of the rolls were consumed. The leftover cinnamon rolls were used instead of the cookies originally on the menu for the next day's bag lunches. CCI-Tehachapi also used leftover vegetables in the next day's soup, if possible.

Finally, we noted that when CCI-Tehachapi was not able to reuse or recycle food items, it had to dispose of them. For example, we observed the serving of cooked corned beef hash and oatmeal, portions of which were left over after the meals. These items were disposed of because food such as corned beef hash and oatmeal does not recycle well and can pose a health hazard if reserved for a later time. In addition, since the menu for CCI-Tehachapi is prepared sometimes months in advance, it is difficult to integrate leftovers into subsequent menus. Although we observed some quantities of leftovers that were disposed of, the amounts were not of high value.

Conclusion The food services operation at the California Correctional Institution at Tehachapi is appropriately controlling food costs, inventories, production, and the serving of meals. We found that CCI-Tehachapi had none of the management problems we had encountered in our audit of food services at other prisons in 1985 and 1986. We determined that CCI-Tehachapi's food costs were similar to other institutions', that its food inventories and locations were properly supervised, and that its food services prepared the required number of meals and had controls over food production. Nevertheless, during our limited review of the meals at CCI-Tehachapi, we did note that, although the staff prepared one serving per meal for every inmate, not all food was consumed because inmates did not always eat every meal, particularly breakfast and lunch. This resulted in the disposal of some perishable food items that were not reusable.

We conducted this review under the authority vested in the auditor general by Section 10500 et seq. of the California Government Code and according to generally accepted governmental auditing standards. We limited our review to those areas specified in the audit scope section of this letter report.

Respectfully Submitted,



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Response to
the Audit Department of Corrections

DEPARTMENT OF CORRECTIONS

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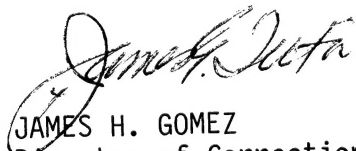
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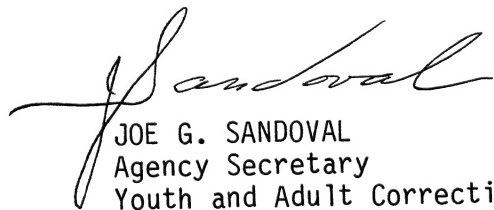
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Sacramento, CA 95814

Dear Mr. Sjoberg:

Thank you for the opportunity to review and comment on your report entitled "A Review of the Food Services at the California Correctional Institution at Tehachapi." We are pleased that your extensive review found no irregularities with our food service at the California Correctional Institution. The California Department of Corrections (CDC) is committed to providing a well-balanced diet to all CDC inmates.

Because there were no reportable irregularities, we have no comments to offer on the report. Again, thank you for allowing us the opportunity to review the report. Should you have any further questions, please feel free to contact James E. Tilton, Deputy Director, Administrative Services Division, at 323-4185.


JAMES H. GOMEZ
Director of Corrections


JOE G. SANDOVAL
Agency Secretary
Youth and Adult Correctional Agency

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